Docket No.: 21581-00310-US ----

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

JUN 2 7 2006

In re Patent Application of: Masahiko Matsukawa et al.

Confirmation No.: 7940

Application No.: 10/743,389

Filed: December 23, 2003

Art Unit: 1773

For: CHEMICAL CONVERSION COATING

Examiner: K. R. Kruer

AGENT AND SURFACE-TREATED METAL

RESPONSE TO NON-FINAL OFFICE ACTION UNDER 37 CFR 1.111

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

This is in response to the Office Action dated February 27, 2006.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.